28. Allowing 15 days' time for payment after issue of demand notices and exempting the ryots from payment of fees for them.

Mr. R. Narayana Pillai (Ettumanur) requested that in consideration of the poverty of the average ryot, Government might be pleased to allow 15 days' time for the payment of tax after issue of demand notices and that no fees might be demanded for such notices.

Reply.—Demand notices are served according to law. Experience shows that the ryots in some cases will not pay the tax due to Government until notice is served. Action has therefore to be taken in respect of these and this entails additional labour and cost which Government have to recover from those on whom the notices have to be served. This amount should be considered as compensation for the trouble of preparing and serving the notices. It is permitted by law, and usage warrants it. No relief can therefore be granted as prayed for.

29. What is the amount of revenue realised by Government as batta by the issue of demand notices?

Mr. R. Narayana Pillai (Ettumanur) sought information on this question.

Reply.—In 1080, the amount realised was Rs. 4,191 for the whole State. In 1081 it was Rs. 5,073.

30. Specification of survey numbers in tax receipts granted to ryots.

Mr. K. Padmanabhan Tampi (Taluk Association, Kalkulam) stated that at present the name of the pattadar alone was entered in the tax receipts. These documents were considered valuable in courts of law for purposes of evidence, but on account of the absence of information regarding survey number &c. defining the property, they were often rejected as worthless. Difficulties might arise when, as was not unusual, one pattadar might own many properties and any property might pass from the pattadar to an alienee. In individual cases the survey number of the property was directed to be entered in the receipt by the Tahsildar at the request of the parties, but in the absence of a definite rule on the subject the interests of poor and ignorant ryots were likely to suffer. The member therefore prayed that a rule might be passed for entering the survey number and other particulars of the property in the tax receipts.

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Mr. P. Raman Tampi B. A., M. L. (Trivandrum) and Mr. K. Appathura Iyer B. A., B. L. (Nedumangad) mentioned that the subject was brought forward last year and requested early orders as prayed for.

Reply.—Pleaders and judges no doubt experience some difficulty in this respect, but at the same time it is not an easy matter to decide. There are many difficulties in entering the survey numbers of properties in tax receipts. The ryot in many cases does not know the survey number of the land for which the tax is paid and it is quite possible that the property may be wrongly described or a fraud may be committed. Further, the entire lands in a pattah being liable for the tax, no support can be given to the notion that any numbers have been released from liability by their insertion in the tax-receipt. The matter will however be considered and final orders passed.

31. Preservation and maintenance of ayacut, survey and settlement records.

Mr. A. Sri Narayanan Tampi (Vilavankod) said that in view of the information contained in the Dewan's address he had nothing to say on the subject.

Mr. K. Padmanabhan Tampi (Taluk Association, Kalkulam) and Mr. P. Raman Tampi B. A., M. L., (Trivandrum) agreed with Mr. Sri Narayanan Tampi.

Reply.—This subject is engaging the attention of Government. The report of the Committee appointed for the purpose has been received and this has been referred for the opinion of the officers concerned. Their views will be considered and orders passed.

32. Delay in the completion of the resurvey of the cardamom gardens and in the issue of maps for gardens surveyed 12 months ago.

Mr. H. M. Knight (Cardamom Planters' Association) said that the present re-survey of the cardamom gardens was the outcome of the representation of more than 300 ryots made to the late Dewan Mr. V. P. Madhava Rao C. I. E. at the Conference held by him at Cumbum on the 30th March 1905. As a matter of fact many ryots held shorter areas of lands than those for which tax was realized from them, while a few fortunate land-owners enjoyed more than they paid

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